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ST. HELENA PARISH CLERK OF COURT  
GREENSBURG, LOUISIANA

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ANNUAL FINANCIAL STATEMENTS

As of June 30, 2008 and for the Year Then Ended  
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

1/14/09

PHIL HEBERT  
CERTIFIED PUBLIC ACCOUNTANT  
A PROFESSIONAL ACCOUNTING CORPORATION

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Annual Financial Statements  
With Supplemental Information Schedules  
As of June 30, 2008 and for the Year Then Ended**

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MEMBER  
American Institute of  
Certified Public  
Accountants

**Phil Hebert, CPA**  
A PROFESSIONAL ACCOUNTING CORPORATION  
Post Office Box 1151 • Ponchatoula, Louisiana 70454  
Office: (985) 386-5740 • Fax (985) 386-5742

MEMBER  
Society of Louisiana  
Certified Public  
Accountants

### Independent Auditor's Report

Beverly Gordon, Clerk of Court  
St. Helena Parish Clerk of Court  
Post Office Box 308  
Greensburg, LA 70441

I have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2008, which collectively comprise the St. Helena Parish Clerk of Court's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the St. Helena Parish Clerk of Court's management. My responsibility is to express opinions on these financial statements based on my audit.

I have conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, as of June 30, 2008, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated November 21, 2008 on my consideration of the St. Helena Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be considered in conjunction with this report in considering the results of my audit.

The Management's Discussion and Analysis on pages 3 through 9 and the budgetary comparison schedule identified as Schedule 1 are not required parts of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Respectfully submitted,

*Phil Hebert*

Phil Hebert, CPA  
A Professional Accounting Corporation  
November 21, 2008

## Required Supplemental Information (Part I)

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2008**

**Introduction**

The St. Helena Parish Clerk of Court is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - Management's Discussion and Analysis - For State and Local Governments* (GASB 34), and related standards. Management's Discussion and Analysis is designed to focus on the current year's activities, resulting changes, and currently known facts. Please read the following in conjunction with the Clerk's financial statements and footnotes, which follow this section.

**Financial Highlights**

At June 30, 2008, total assets of the Clerk were \$141,761, and exceeded liabilities by the amount of \$139,328 (i.e., net assets). Of the total net assets, \$135,024 was unrestricted and available to support short-term operations, and \$4,304 was invested in capital assets (net related debt).

For the year ended June 30, 2008, the Clerk's total net assets increased by \$108,628.

The Clerk's program revenues increased by \$196,602 to \$463,137, as compared to \$273,205 for the prior fiscal year.

The Clerk's program expenses increased by \$32,337 to \$360,170, as compared to \$327,833 for the prior fiscal year.

**Overview of the Annual Financial Report**

Management's Discussion and Analysis (MD&A) serves as an introduction to the basic financial statements and supplementary information. The MD&A presents an overview of management's examination and analysis of St. Helena Parish Clerk of Court's financial condition and performance.

The government-wide financial statements are designed to provide readers with a broad overview of the Clerk's finances in a manner similar to a private-sector business. The fund financial statements are used to report resources that have been segregated for specific activities. The Clerk uses fund accounting to ensure compliance with finance-related and legal requirements. The Clerk uses two types of funds to account for financial transactions: governmental funds and fiduciary funds.

Governmental funds are used to account for most of the clerk's basic services. The governmental funds record the flow of money into and out of the fund and the balances at the end of the year.

Fiduciary funds are use to account for assets held on behalf of outside parties. These funds are custodial in nature and do not involve measurement of results of operations.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2008**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for governmental funds and for governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The financial statements report information on the Clerk as a whole and on the major individual funds. Financial statements include the Balance Sheet/Statement of Net Assets, the Statement of Revenues, Expenditures, and Changes in Fund Balance/Statement of Activities, and the Statement of Fiduciary Net Assets.

The Balance Sheet/Statement of Net Assets provides information about the nature and amount of the Clerk's resources and obligation at year-end, and provides a basis for evaluating the capital structure of the Clerk and assessing the liquidity and financial flexibility of the Clerk.

The Statement of Revenues, Expenditures, and Changes in Fund Balance, accounts for the revenues and expenses for the fiscal year, and provides information on how net assets changed during the year. This statement measures the success of the Clerk's operations in a format that can be used to determine if the Clerk has recovered its costs through charges for services and other charges.

The Statement of Fiduciary Net Assets shows the assets held on behalf of outside parties.

The notes to the financial statements provide required disclosures essential to an understanding of the financial statements. The notes present information about the Clerk's accounting policies, significant account balances and activities, commitments, contingencies, and subsequent events, if any. Supplementary information includes a comparative budget schedule, and schedules detailing audit findings.

**Financial Analysis**

The purpose of financial analysis is to help determine whether St. Helena Parish Clerk of Court is better off as a result of the current year's activities. In this analysis, data from two of the basic financial statements, the Balance Sheet, and the Statement of Revenues, Expenses, and Changes in Net Assets, are presented below in condensed format. These statements report the net assets, the difference between assets and liabilities, and the change in net assets, which provides information for indicating the financial condition of the Clerk. Following these statements is a separate schedule summarizing and analyzing budget changes for the current fiscal year.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2008**

**Condensed Balance Sheet**

	<u>June 30, 2008</u>	<u>June 30, 2007</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>Assets</b>				
Current and Other Assets	\$ 137,457	\$ 28,972	\$ 108,485	374.45%
Capital Assets	4,304	11,632	(7,328)	-63.00%
Total Assets	<u>\$ 141,761</u>	<u>\$ 40,604</u>	<u>\$ 101,157</u>	
<b>Liabilities and Net Assets</b>				
Current Liabilities	\$ 2,433	\$ 4,795	\$ (2,362)	-49.26%
Other Liabilities	-	5,163	(5,163)	-100.00%
Total Liabilities	<u>2,433</u>	<u>9,958</u>	<u>(7,525)</u>	
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	4,304	6,469	(2,165)	-33.47%
Unrestricted	135,024	24,177	110,847	458.48%
Total Net Assets	<u>139,328</u>	<u>30,646</u>	<u>108,682</u>	
Total Liabilities and Net Assets	<u>\$ 141,761</u>	<u>\$ 40,604</u>	<u>\$ 101,157</u>	249.13%

The major components of change for "Current and Other Assets" are a \$103,305, increase in cash and cash equivalents, and a \$5,180 increase in "Accounts Receivable".

"Capital Assets" decreased by \$7,328, reflecting depreciation recorded on capital assets for the fiscal year.

"Total Net Assets" (total assets less total liabilities) increased by \$108,682 for the fiscal year ending June 30, 2008.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2008**

**Condensed Statement of Revenues, Expenses, and Changes in Net Assets**

	<u>June 30, 2008</u>	<u>June 30, 2007</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenues:				
Operating Revenues	\$ 397,990	\$ 243,224	\$ 154,766	63.63%
Nonoperating Revenues	70,862	29,981	40,881	136.36%
Total Revenues	<u>468,852</u>	<u>273,205</u>	<u>195,647</u>	
Expenses:				
Depreciation Expense	7,328	8,608	(1,280)	-14.87%
Operating Expense	352,511	317,462	35,049	11.04%
Nonoperating Expense	331	1,763	(1,432)	-81.23%
Total Expenses	<u>360,170</u>	<u>327,833</u>	<u>32,337</u>	9.86%
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	
Changes in Net Assets	108,682	(54,628)	227,984	
Beginning Net Assets	30,646	85,274	6,257	7.34%
Ending Net Assets	<u>\$ 139,328</u>	<u>\$ 30,646</u>	<u>\$ 108,682</u>	

While the Balance Sheet shows the change in financial position of net assets, the Statement of Revenues, Expenses, and Changes in Net Assets provides answers to the nature and scope of these changes. Total Revenues increased by \$195,647. Total expenses increased by \$32,337 from the prior fiscal year. "Depreciation Expense" decreased for fiscal year ending June 30, 2008 by \$1,280.

The Clerk showed a change in net assets of \$108,682 for the fiscal year ended June 30, 2008, as compared to a change in net assets of (\$54,628) for the fiscal year ended June 30, 2007.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for others. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The basic fiduciary fund financial statements can be found following this section.



**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2008**

**Budgetary Highlights**

The St. Helena Parish Clerk of Court prepares an annual operating budget in accordance with requirements of the provisions of Louisiana R.S. 39, 1301-15. This budget provides an estimate for the current fiscal year of the proposed expenditures and the revenues that will finance the operations of the Clerk. A budget for the fiscal year ended June 30, 2008, was properly adopted. A summary of the approved budget is presented below in a condensed format summarizing major revenue and expenditure categories, and is followed by analysis of significant variations between budget and actual amounts. Although not presented as a part of the basic financial statements, a more detailed schedule is also presented in "Schedule 1- "Budgetary Comparison Schedule - General Fund" following the notes to the financial statements.

**Budget vs. Actual - Fiscal Year Ended June 30, 2008**

	Budget Year Ended June 30, 2008	Actual Year Ended June 30, 2008	Favorable (Unfavorable) Variance
Revenues:			
Operating	\$ 308,602	\$ 397,990	\$ 89,388
Nonoperating	63,607	70,862	7,255
Total Revenues	<u>372,209</u>	<u>468,852</u>	<u>96,643</u>
Operating Expenses:			
Personal Services & Related Benefits	241,500	230,445	11,055
Insurance	35,000	38,593	(3,593)
Operating Services	12,000	42,740	(30,740)
Materials and Supplies	7,500	12,228	(4,728)
Travel and Other Charges	3,000	-	3,000
Legal & Professional	10,000	16,609	(6,609)
Telephone	7,200	8,356	(1,156)
Repairs & Maintenance	5,000	3,540	1,460
Capital Outlay	-	-	-
Debit Service	-	5,494	(5,494)
Total Expenses	<u>321,200</u>	<u>358,005</u>	<u>(36,805)</u>
Income (Loss)	<u>\$ 51,009</u>	<u>\$ 110,847</u>	<u>\$ 59,838</u>

Total revenues were over budget by \$96,643. Total expenses were over budget by \$36,805. The variance in expenses resulted in a budget violation. The budget was not amended.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2008**

**Other Significant Trends and Account Changes**

Included within this section is first a listing and analysis of general trends and operating data affecting the operation of the Clerk. This is followed by an analysis of any significant account changes, not included within other sections of the Management's Discussion and Analysis.

**General Operating Data**

	June 30, 2008	June 30, 2007	Increase (Decrease)
Court costs, fees, and charges	\$ 264,448	\$ 128,623	\$ 135,825
Recording fees	104,243	94,020	10,223
Certified copy fees	23,335	14,708	8,627
Other revenues	76,826	34,899	41,927
Total	<u>\$ 468,852</u>	<u>\$ 272,250</u>	<u>\$ 196,602</u>

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of the fiscal year ending June 30, 2008, St. Helena Parish Clerk of Court had \$4,304, (net of accumulated depreciation) recorded in capital assets. This includes office equipment and a truck. The changes in capital assets are presented in the table below.

	June 30, 2008	June 30, 2007
Capital Assets	\$ 124,427	\$ 124,427
Less: Accumulated Depreciation	120,123	112,794
Net Capital Assets	<u>\$ 4,304</u>	<u>\$ 11,633</u>

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2008**

**Long-term Debt**

At June30, 2008, the Clerk had paid off its long-term debt outstanding. The following table provides a summary of the Clerk's outstanding debt at the end of the current year as compared to the prior year.

**Outstanding Debt  
June 30, 2008, and 2007**

	<u>2008</u>	<u>2007</u>
Note Payable - Truck	\$ -	\$ 5,163

**Other Factors**

The St. Helena Parish Clerk of Court's management approach is conservative. The Clerk actively monitors revenues and expenses and attempts to provide services for the office based on existing revenues.

This financial report is designed to provide the Clerk's users with a general overview of the Clerk's finances and show the Clerk's accountability for the money it received. Question regarding this report or requests for additional information should be addressed to the St. Helena Parish Clerk of Court, St. Helena Parish Court House, Post Office Box 308, Greensburg, Louisiana 70441-0308, telephone (225) 222-4514.

## **Basic Financial Statements**

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Statement A**

**Governmental Fund Balance Sheet/Statement of Net Assets  
June 30, 2008**

	General Fund	Adjustments (Note 1)	Statement of Net Assets
<b>Assets</b>			
Cash and Cash Equivalents	\$ 103,305	\$ -	\$ 103,305
Investments	25,000	-	25,000
Accounts Receivable	9,152	-	9,152
Capital Assets, Net	-	4,304	4,304
<b>Total Assets</b>	<b>\$ 137,457</b>	<b>\$ 4,304</b>	<b>\$ 141,761</b>
<b>Liabilities and Fund Equity / Net Assets</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 931	\$ -	\$ 931
Accrued Liabilities	1,502	-	1,502
Current Maturity of Note Payable	-	-	-
<b>Total Liabilities</b>	<b>2,433</b>	<b>-</b>	<b>2,433</b>
<b>Fund Equity and Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	-	4,304	4,304
Unreserved, Undesignated	135,024	-	135,024
<b>Total Fund Equity / Net Assets</b>	<b>135,024</b>	<b>4,304</b>	<b>139,328</b>
<b>Total Liabilities and Fund Equity / Net Assets</b>	<b>\$ 137,457</b>	<b>\$ 4,304</b>	<b>\$ 141,761</b>

The accompanying notes are an integral part of this statement.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Statement B**

**Statement of Governmental Fund Revenues, Expenditures,  
and Changes in Fund Balance / Statement of Activities  
For the Year Ended June 30, 2008**

<b>Governmental Activities:</b>	<u>General Fund</u>	<u>Adjustments (Note 1)</u>	<u>Statement of Activities</u>
<b>Expenditures:</b>			
Personal Services & Related Benefits	\$ 210,845	\$ -	\$ 210,845
Supplemental Compensation	19,600	-	19,600
Insurances	38,593	-	38,593
Operating Services	42,740	-	42,740
Materials and Supplies	12,228	-	12,228
Travel and Other Charges	-	-	-
Legal & Professional	16,609	-	16,609
Telephone	8,356	-	8,356
Repairs & Maintenance	3,540	-	3,540
Debt Service, Principal	5,163	(5,163)	-
Debt Service, Interest	331	-	331
Capital Outlay	-	-	-
Depreciation	-	7,328	7,328
Total Expenditures/ Expenses	<u>358,005</u>	<u>2,165</u>	<u>360,170</u>
<b>Program Revenues:</b>			
Charges for Services:			
Court Costs, Fees, and Charges	264,448	-	264,448
Fees for Recording Legal Documents	104,243	-	104,243
Fees for Certified Copies	23,335	-	23,335
Licenses and Permits	5,964	-	5,964
Other Revenues	45,547	-	45,547
Supplemental Compensation	19,600	-	19,600
Total Program Revenues	<u>463,137</u>	<u>-</u>	<u>463,137</u>
<b>Net Program (Expense)</b>	<u>105,132</u>	<u>(2,165)</u>	<u>102,967</u>
<b>General Revenues:</b>			
Use of Property and Money - Interest Earnings	5,715	-	5,715
Total General Revenues	<u>5,715</u>	<u>-</u>	<u>5,715</u>
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	110,847	(2,165)	108,682
<b>Fund Balance, Beginning of the Year</b>	24,177	6,469	30,646
<b>Fund Balance, End of the Year</b>	<u>\$ 135,024</u>	<u>\$ 4,304</u>	<u>\$ 139,328</u>

The accompanying notes are an integral part of this statement.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Statement C**

**Statement of Fiduciary Net Assets  
June 30, 2008**

	Advance Deposit Fund	Registry of Court Fund	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 307,616	\$ 101,125	\$ 408,741
Total Assets	<u>\$ 307,616</u>	<u>\$ 101,125</u>	<u>\$ 408,741</u>
<b>Liabilities and Net Assets</b>			
Liabilities			
Held in Trust for Taxing Bodies and Others	\$ 307,616	\$ 101,125	\$ 408,741
Total Liabilities	<u>307,616</u>	<u>101,125</u>	<u>408,741</u>
Net Assets	-	-	-
Total Net Assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Assets and Liabilities	<u>\$ 307,616</u>	<u>\$ 101,125</u>	<u>\$ 408,741</u>

The accompanying notes are an integral part of this statement.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**Introduction**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk of Court is elected by the voters of the parish and serves a four-year term.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the St. Helena Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

**B. Reporting Entity**

The clerk of court is an independently elected official; however, the clerk of court is fiscally dependent on the St. Helena Parish Police Jury. The police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office. Because the clerk of court is fiscally dependent on the police jury, the clerk of court was determined to be a component unit of the St. Helena Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. Fund Accounting**

The Clerk uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.



**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**Governmental Funds**

Governmental funds account for all or most of the clerk's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Clerk of Court. The following are the clerk's governmental funds:

**General Fund-** the primary operating fund of the clerk and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to clerk policy.

**Fiduciary Funds**

Fiduciary funds reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the clerk are agency funds. The agency funds account for assets held by the clerk as an agent for litigants held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

**D. Measurement Focus/Basis of Accounting**

The amounts reflected in the General Fund of Statements A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Clerk of Court's operations.

The amounts reflected in the General Fund of Statements A and B use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk of Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**Revenues**

Recording, cancellations, court attendance, criminal costs, et cetera, are recorded in the year they are earned. All other revenues are recorded when received.

Interest income represents amounts earned on checking accounts and investments with financial institutions. Interest earned on checking accounts and investments is recorded when received.

**Expenditures**

Expenditures, including all salaries, office supplies, and capital outlay are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on long-term debt, which are not recognized until due.

**Government-Wide Financial Statements**

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Clerk as a whole. These statements include all the financial activities of the Clerk. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from the Clerk of Court's users as a fee for services; program revenues reduce the cost of the function to be financed from the Clerk of Court's general revenues.

**Reconciliation**

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and the Statement of Net Assets (Statement A) for the year ended June 30, 2008 are as follows:

Statement A	
Recording of Net Capital Assets	\$ 4,304
Net Effect of Changes	<u>\$ 4,304</u>
Statement B	
Recording Principal Payments on Note	\$ (5,163)
Recording of Depreciation Expense	<u>7,328</u>
Net Effect of Changes	<u>\$ 2,165</u>

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**E. Budget**

The Clerk of Court prepares a budget at the beginning of each fiscal year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget is prepared on the modified accrual basis (GAAP) of accounting and is made available for public inspection. A budget for the fiscal year ended on June 30, 2008, was proposed on May 28, 2008, and adopted on June 18, 2008 as required by Louisiana Revised Statute 39:1301-15. The budget for June 30, 2008, was not amended. Total expenditures exceeded budgeted expenditures by more than five percent in violation of Louisiana Revised Statute 39:1311. See the current year findings and recommendations.

The following fund had expenditures over appropriations for the fiscal year ended June 30, 2008:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund	\$ 321,200	\$ 321,200	\$ 358,005	\$ 36,805

**F. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G. Investments**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the clerk's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2008, the Clerk had a Certificate of Deposit with an original maturity that exceeded 90 days in the amount of \$25,000. Interest earned on the certificate is paid to the General Fund on a monthly basis. The certificate of deposit is classified as an investment.

**H. Inventories**

The Clerk of Court uses the purchase method for accounting for expendable supplies whereby expenditures are recognized when the items are purchased. The Clerk of Court did not record any inventory at June 30, 2008.

**I. Prepaid Items**

The Clerk of Court did not record any prepaid items at June 30, 2008.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**J. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

Capital assets are recorded in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture	7
Equipment	5

**K. Compensated Absences**

The Clerk of Court's office has the following policy relating to vacation and sick leave:

All employees of the Clerk of Court's office earn one to two weeks of vacation leave each year depending on the length of service. Unused vacation leave may not be carried forward. In addition, employees are granted sick leave each year on a case-by case basis.

The cost of leave privileges, in accordance with GASB Statement No. 16, is recognized as a current expenditure in the Clerk's Salary Fund when leave is actually taken, and is not accrued as a liability.

**L. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

R.S. 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 2008, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**M. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. Cash and Cash Equivalents**

At June 30, 2008, the Clerk of Court has cash and cash equivalents (book balances) totaling \$512,046 as follows:

Demand Deposits	\$ 512,046
Total	<u>\$ 512,046</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2008, the Clerk of Court has \$568,936 in deposits (collected bank balances). These deposits are secured from risk by \$100,442 of federal deposit insurance and \$77,056 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$468,494 is not secured by the pledge of securities and is a violation of state law.

Even though the pledged securities are considered uncollateralized (Category 3) under the provision of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

**3. Receivables**

The Clerk's Salary Fund receivables of \$9,152 at June 30, 2008, are for recording fees charged to various entities, such as attorneys and title companies. Statements are sent out monthly, and accounts are usually paid in total by statement amount.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**4. Capital Assets**

Capital assets and depreciation activity as of and for the year ended June 30, 2008 is as follows:

Description	Balance 7/1/07	Additions	Deletions	Balance 6/30/08
Capital Assets	\$ 124,427	\$ -	\$ -	\$ 124,427
Less Accumulated Depreciation	(112,795)	(7,328)	-	(120,123)
	<u>\$ 11,632</u>	<u>\$ (7,328)</u>	<u>\$ -</u>	<u>\$ 4,304</u>

**5. Pension Plan**

*Plan Description.* Substantially all employees of the Clerk of Court's office are members of the Louisiana Clerk of Court's Retirement and Relief Fund (System), a cost sharing multiple-employer, defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final- average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerk of Court's Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

*Funding Policy.* Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate. The rate, at June 30, 2008, is 11.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the St. Helena Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Clerk of Court's contributions to the System for the years ended June 30, 2008, 2007, and 2006, were \$36,406, \$44,838 and \$45,583 respectively, equal to the required contributions for each year.

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2008**

**6. Changes In Long-Term Debt**

The following is a summary of debt transactions of the Clerk of Court for the year ended June 30, 2008:

Type of Debt	Balance at July 1, 2007	Debt Issued	Debt Retired	Balance at June 30, 2008
Note Payable - Truck	\$ 5,163	-	\$ 5,163	\$ -
Total Long-Term Debt	<u>\$ 5,163</u>	<u>-</u>	<u>\$ 5,163</u>	<u>\$ -</u>

**7. Changes in Agency Fund Balances**

Agency Funds	Unsettled Deposits July 1, 2007	Additions	Deletions	Unsettled Deposits June 30, 2008
Advance Deposit	\$ 407,117	\$ 207,713	\$ 307,214	\$ 307,616
Registry of Court	111,583	157,631	168,089	101,125
Total	<u>\$ 518,700</u>	<u>\$ 365,344</u>	<u>\$ 475,303</u>	<u>\$ 408,741</u>

## **Required Supplemental Information (Part II)**



**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Schedule 1**

**Budgetary Comparison Schedule - General Fund  
For the Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts: GAAP Basis	Variance with Final Budget: Favorable (Unfavorable)
<b>Revenues:</b>	Original	Final		
Court Costs, Fees, and Charges	\$ 191,469	\$ 191,469	\$ 264,448	\$ 72,979
Fees for Recording Legal Documents	89,453	89,453	104,243	14,790
Fees for Certified Copies	22,953	22,953	23,335	382
Interest Earnings	1,361	1,361	5,715	4,354
Licenses and Permits	4,727	4,727	5,964	1,237
Other Revenues	42,646	42,646	45,547	2,901
Supplemental Compensation	19,600	19,600	19,600	-
Total Revenues	<u>372,209</u>	<u>372,209</u>	<u>468,852</u>	<u>96,643</u>
<b>Expenditures:</b>				
Personal Services & Related Benefits	221,900	221,900	210,845	11,055
Supplemental Compensation	19,600	19,600	19,600	-
Insurances	35,000	35,000	38,593	(3,593)
Operating Services	12,000	12,000	42,740	(30,740)
Materials and Supplies	7,500	7,500	12,228	(4,728)
Travel and Other Charges	3,000	3,000	-	3,000
Legal & Professional	10,000	10,000	16,609	(6,609)
Telephone	7,200	7,200	8,356	(1,156)
Repairs & Maintenance	5,000	5,000	3,540	1,460
Debt Service, Principal	-	-	5,163	(5,163)
Debt Service, Interest	-	-	331	(331)
Capital Outlay	-	-	-	-
Total Expenditures	<u>321,200</u>	<u>321,200</u>	<u>358,005</u>	<u>(36,805)</u>
<b>Net Change in Fund Balance</b>	51,009	51,009	110,847	59,838
<b>Fund Balance, Beginning of Year</b>	53,612	53,612	24,177	29,435
<b>Fund Balance, End of Year</b>	<u>\$ 104,621</u>	<u>\$ 104,621</u>	<u>\$ 135,024</u>	<u>\$ 89,273</u>

See auditor's report.

**Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

MEMBER  
American Institute of  
Certified Public  
Accountants

**Phil Hebert, CPA**  
A PROFESSIONAL ACCOUNTING CORPORATION  
Post Office Box 1151 • Ponchatoula, Louisiana 70454  
Office: (985) 386-5740 • Fax (985) 386-5742

MEMBER  
Society of Louisiana  
Certified Public  
Accountants

**Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Beverly Gordon, Clerk of Court  
St. Helena Parish Clerk of Court  
Post Office Box 308  
Greensburg, Louisiana 70441

I have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2008, which collectively comprise the St. Helena Parish Clerk of Court's basic financial statement, and have issued my report thereon dated November 21, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing my audit, I considered St. Helena Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the St. Helena Clerk of Court's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 2008-01.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe that none of the reportable conditions described above are a material weakness.

Beverly Gordon, Clerk of Court  
St. Helena Parish Clerk of Court

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Helena Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings and Questioned Costs as Reference Numbers 2007-08 through 2007-06.

This report is intended solely for the information of management and the Office of the Legislative Auditor, State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed to the Legislative Auditor as a public document.

*Phil Hebert*

Phil Hebert, CPA  
A Professional Accounting Corporation

November 21, 2008

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008**

I have audited the basic financial statements of the St. Helena Parish Clerk of Court as of and for the year ended June 30, 2008, and have issued my report thereon dated November 21, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2008 resulted in an unqualified opinion.

**Section I - Summary of Auditor's Reports**

**A. Report on Internal Control and Compliance Material to the Financial Statements**

**Internal Control**

Significant Deficiency, Yes

Material Weakness, No

**Compliance**

Non Compliance Material to Financial Statements, Yes

**B. Federal Awards**

Not applicable

**C. Identification of Major Programs**

Not applicable

**Section II - Financial Statement Findings**

**Internal Controls**

**2008-1 Consolidated Accounting System**

The Clerk did not use the integrated payroll accounting function available in the Clerk of Court's QuickBooks accounting software. Payroll was being maintained in a separate accounting software apart from any other accounting function. The Clerk began using the integrated payroll accounting function in October 2008.

I recommend that the Clerk of Court continue using the payroll functions of their QuickBooks accounting software.

Continued

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008**

**Compliance**

**2008-2 Failure to Comply with Local Government Budget Act**

**Criteria:** Louisiana Revised Statute 39:1311 states that an adopted budget must be amended when "*Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.*"

**Condition:** For the year ended June 30, 2008, actual expenditures of the Clerk of Court totaled \$358,005 while budgeted expenditures totaled \$321,200. The difference of \$36,805 is greater than the budgeted total by 10.28%.

**Cause:** The lack of a consolidated accounting system that would enhance the Clerks ability to monitor the budget contributed to the budget violation.

**Effect:** The budget was not properly amended and the Clerk was not in compliance with the Local Government Budget Act.

**Recommendation:** I recommend the Clerk consolidate the accounting system, review the budget to actual financial statements on a monthly basis and amend the budget as necessary.

**2008-03 Failure to Comply with State Guidelines Regarding Advance Costs in Civil Matters**

**Criteria:** Louisiana Revised Statute 13:842 (B) states that "*if a period of five years elapses without any pleadings being filed and the suit has been completely inactive during this five-year period, the clerk shall refund any unused balance remaining in the clerk's advance deposit fund (to the credit of the particular suit) to the person who made the original deposit.*"

**Condition:** In January 2008, the current finance manager began to review old suits more than five years old. She started issuing refund checks. Many of the checks cleared the bank. Some of the checks were returned to the Clerk of Court as "return to sender." In November 2008, the Clerk sought legal council regarding the action that must be taken if the original person that made the deposit cannot be found. For the year ended June 30, 2008 the Clerk held advance deposits for suits that have been completely inactive for more than five years.

**Cause:** The finance manager was not able to review all of the suits more than five years old by June 30, 2008.

**Effect:** The Clerk is not in compliance with the Statute.

**Recommendation:** I recommend the finance manager continue to review the suits more than five years old and follow legal council's advice regarding returned checks.

Continued

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008**

**2008-04 Violation of Security for Deposits**

**Criteria:** State law, LSA-R.S. 39:1225 requires the amount of the security shall at all times be equal to one hundred percent of the amount of collected funds on deposit to the credit of each depositing authority except that portion of the deposits insured by any governmental agency insuring bank deposits which is organized under the laws of the United States.

**Condition:** Most of the Clerk of Court's deposits are held in one financial institution. At June 30, 2008, the Clerk of Court had \$568,494 (bank balance) held in the Bank of Greensburg. Of this amount, \$100,000 was insured by the federal deposit insurance and \$77,056 was collateralized by securities. The remaining balance of \$391,438 was uncollateralized.

**Cause:** The finance manager was unaware the bank balance wasn't covered by pledged Securities.

**Effect:** The Clerk is not in compliance with the Statute.

**Recommendation:** I recommend management contact the Bank of Greensburg and require additional securities be pledged to cover one hundred percent of collected funds on deposit or deposit the additional funds with LAMP.

Concluded

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Schedule of Prior Year Findings  
For the Year Ended June 30, 2008**

**Internal Control**

**2007-1 Consolidated Accounting System**

**Condition**

During our audit and testing of accounts receivable, accounts payable, and payroll, we noted that these fully integrated accounting functions, available in the Clerk of Court's QuickBooks accounting software, are not being used. Accounts receivable and accounts payable are being maintained in a manual subsidiary ledger, and payroll is being maintained in a separate accounting software apart from any other accounting function. We believe the Clerk should begin using these functions to provide better monitoring of the office's budget and enhance future cash flow projections. This would also provide a better opportunity to reduce the risk that a material misstatement may occur and not be detected within a timely period. This condition appears to have been caused by management oversight.

**Recommendation**

We recommend that the Clerk of Court begin using the accounts receivable, accounts payable and payroll functions of their QuickBooks accounting software. The costs involved will be negligible compared to the benefits of an enhanced internal control structure as well as increased accuracy of reports for budgeting and managerial decisions.

**Resolved**

Partially. The Clerk is using QuickBooks to pay the bills, and began using the payroll feature in October 2008. Financial statements are maintained on the cash basis during the year and accounts receivable is adjusted to actual at year end. See Schedule of Findings and Questioned Costs 2008-1.

**2007-2 Violations of Engagement Completion Filing Deadline**

**Condition:** The Clerk of Court did not complete and submit the annual financial statements for the fiscal year ended June 30, 2007, by the deadline of December 31, 2007.

**Recommendation:** The financial statements for the fiscal year ending June 30, 2008 should be submitted to the Louisiana Legislative Auditor by December 31, 2008.

**Resolved:** The Clerk of Court submitted the financial statements prior to the December 31, 2008 deadline.

Continued



**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Schedule of Prior Year Findings  
For the Year Ended June 30, 2008**

**2007-3 Failure to Comply with Local Government Budget Act**

**Condition:** For the year ended June 30, 2007, actual revenues of the Clerk of Court totaled \$273,205 while budgeted revenues totaled \$299,800. The difference of \$26,595 is less than the budgeted revenues by 8.87%. Also actual expenditures of the Clerk of Court totaled \$323,316 while budgeted expenditures totaled \$298,300. The difference of \$25,016 is greater than the budgeted total by 8.38%.

**Recommendation:** I recommend that the Clerk of Court continue to closely monitor its budget and adopt budget amendments when required.

**Resolved:** See Schedule of Findings and Questioned Costs 2008-2.

**2007-04 Failure to Comply with State Guidelines Regarding Advance Costs in Civil Matters**

**Condition:** For the years ended June 30, 2007 and 2006, the Clerk held advance deposits for suits that have been completely inactive for more than five years.

**Recommendation:** As recommended in the prior year, I recommend the Clerk purchase and implement immediately a new civil deposit software, and refund, to the best of their ability, all advance civil deposits for all cases with no activity for five years or longer. Also, seek legal council regarding any civil fees that might be applicable to such activities and any action that must be taken if the original person that made the deposit cannot be found.

**Resolved:** See Schedule of Findings and Questioned Costs 2008-3.

This Schedule has been prepared by management.

Concluded

**St. Helena Parish Clerk of Court  
Greensburg, Louisiana**

**Management's Corrective Action Plan  
For the Year Ended June 30, 2008**

**Internal Control**

**2008-1 Consolidated Accounting System**

**Recommendation**

I recommend that the Clerk of Court continue using the payroll functions of their QuickBooks accounting software.

**Planned Corrective Action**

The Clerk will continue to use payroll module in Quickbooks. Responsible party is Beverly Gordon, (225) 222-4521.

**2008-2 Failure to Comply with Local Government Budget Act**

**Recommendation**

I recommend the Clerk consolidate the accounting system, review the budget to actual financial statements on a monthly basis and amend the budget as necessary.

**Planned Corrective Action**

The accounting system was consolidated in October 2008. The finance manager will input the budget into QuickBooks and print budget to actual financial statements on a monthly basis and amend the budget as necessary. Responsible party is Beverly Gordon, (225) 222-4521.

**2008-3 Failure to Comply with State Guidelines Regarding Advance Costs in Civil Matters**

**Recommendation:**

I recommend the finance manager continue to review the suits more than five years old and follow legal council's advice regarding returned checks.

**Planned Corrective Action**

The finance manager will continue to review old suits more than five years old. She will send returned checks to unclaimed properties per legal council. Responsible party is Beverly Gordon, (225) 222-4521.

**2008-04 Violation of Security for Deposits**

**Recommendation:** I recommend management contact the Bank of Greensburg and require additional securities be pledged to cover one hundred percent of collected funds on deposit or deposit the additional funds with LAMP.

**Planned Corrective Action**

The Clerk will contact the Bank of Greensburg and require additional securities be pledged to cover one hundred percent of collected funds on deposit. Responsible party is Beverly Gordon, (225) 222-4521.